

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwestern Con Sch Shelby Co (7360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$294,452	\$206,163	\$257,336	\$267,833	-2.34%	4.08%
Non - Certified Salaries	120	\$116,478	\$113,567	\$98,935	\$102,670	-3.11%	3.78%
Group Health Insurance	222	\$84,956	\$89,658	\$82,594	\$68,078	-5.39%	-17.58%
Teacher Retirement Fund, After 7-1-95	216	\$23,353	\$22,066	\$27,439	\$28,542	5.14%	4.02%
Social Security Certified	212	\$22,365	\$15,953	\$19,827	\$20,518	-2.13%	3.48%
Public Employees Retirement Fund	214	\$16,471	\$15,332	\$13,946	\$14,447	-3.22%	3.59%
Social Security Noncertified	211	\$7,342	\$7,491	\$6,751	\$7,273	-0.24%	7.73%
Stipends	131	\$4,000	\$5,579	\$4,000	\$4,000	0.00%	0.00%
Equipment	730	\$0	\$0	\$0	\$3,130	NA	NA
Operational Supplies	611	\$930	\$1,002	\$7,015	\$2,951	33.47%	-57.93%
Severance/Early Retirement Pay	213	\$3,374	\$3,379	\$1,716	\$2,340	-8.74%	36.37%
Repairs and Maintenance Services	430	\$920	\$1,805	\$0	\$1,529	13.54%	NA
Other Group Insurance Authorized by Statute	224	\$1,442	\$1,257	\$1,399	\$1,398	-0.78%	-0.11%
Workers Compensation Insurance	225	\$1,774	\$2,332	\$1,428	\$1,394	-5.85%	-2.37%
Group Life Insurance	221	\$702	\$611	\$624	\$611	-3.41%	-2.08%
Statistical Services	317	\$0	\$0	\$61	\$384	NA	531.41%
Pupil Services	313	\$1,078	\$0	\$0	\$231	-31.98%	NA
Dues and Fees	810	\$1,180	\$1,802	\$45	\$45	-55.81%	0.00%
Travel	580	\$180	\$0	\$112	\$0	-100.00%	-100.00%
Postage and Postage Machine Rental	532	\$408	\$196	\$197	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$581,403	\$488,193	\$523,425	\$527,373	-2.41%	0.75%
Student Academic Achievement							
Certified Salaries	110	\$1,834,308	\$1,702,454	\$1,597,343	\$1,644,025	-2.70%	2.92%
Non - Certified Salaries	120	\$242,824	\$230,069	\$232,570	\$243,001	0.02%	4.49%
Group Health Insurance	222	\$185,300	\$196,897	\$189,679	\$171,140	-1.97%	-9.77%
Teacher Retirement Fund, After 7-1-95	216	\$118,729	\$136,990	\$140,639	\$151,948	6.36%	8.04%
Social Security Certified	212	\$135,967	\$133,594	\$120,522	\$123,546	-2.37%	2.51%
Transfer Tuition to Ed. Service Agencies Within State	564	\$114,420	\$99,184	\$85,848	\$104,061	-2.34%	21.21%
Textbooks	630	\$39,746	\$39,380	\$34,591	\$61,086	11.34%	76.59%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$128,503	\$120,902	\$113,122	\$54,911	-19.15%	-51.46%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwestern Con Sch Shelby Co (7360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Stipends	131	\$6,575	\$88,043	\$48,726	\$53,681	69.04%	10.17%
Connectivity	744	\$21,660	\$44,696	\$35,680	\$44,855	19.96%	25.71%
Operational Supplies	611	\$49,926	\$41,276	\$52,156	\$39,036	-5.97%	-25.15%
Other Supplies and Materials	615, 660 - 689	\$17,397	\$10,549	\$15,042	\$25,611	10.15%	70.26%
Licensed Employees	135	\$30,879	\$52,568	\$22,111	\$24,433	-5.69%	10.50%
Severance/Early Retirement Pay	213	\$20,996	\$19,988	\$18,485	\$18,508	-3.10%	0.13%
Social Security Noncertified	211	\$17,813	\$16,736	\$17,021	\$18,084	0.38%	6.24%
Dues and Fees	810	\$6,074	\$3,596	\$2,598	\$14,424	24.14%	455.10%
Teacher Retirement Fund, Prior to 7-1-95	215	\$26,696	\$21,034	\$14,090	\$12,248	-17.70%	-13.07%
Instructional Programs Improvement Services	312	\$17,837	\$14,560	\$12,136	\$11,608	-10.18%	-4.35%
Library Books	640	\$8,158	\$8,443	\$9,058	\$10,851	7.39%	19.80%
Public Employees Retirement Fund	214	\$7,913	\$9,635	\$9,496	\$9,690	5.19%	2.04%
Workers Compensation Insurance	225	\$18,946	\$19,119	\$10,718	\$9,556	-15.73%	-10.84%
Travel	580	\$3,233	\$8,252	\$13,129	\$9,372	30.49%	-28.61%
Other Group Insurance Authorized by Statute	224	\$7,080	\$7,057	\$6,807	\$6,900	-0.64%	1.36%
Data Processing Services	316	\$741	\$656	\$996	\$5,190	62.69%	421.04%
Transfer Tuition to Other School Corps Within State	561	\$13,153	\$15,569	\$18,111	\$4,322	-24.29%	-76.14%
Group Life Insurance	221	\$3,926	\$4,186	\$4,108	\$4,128	1.26%	0.47%
Equipment	730	\$0	\$1,666	\$1,334	\$4,066	NA	204.90%
Miscellaneous Objects	876 - 899	\$0	\$0	\$0	\$3,394	NA	NA
Other Employee Benefits	241 - 290	\$198	\$368	\$480	\$826	42.89%	71.98%
Periodicals	650	\$1,938	\$1,375	\$0	\$731	-21.63%	NA
Student Transportation Services	510	\$0	\$0	\$0	\$59	NA	NA
Postage and Postage Machine Rental	532	\$2,597	\$2,464	\$131	\$43	-64.21%	-67.40%
Statistical Services	317	\$1,740	\$0	\$2,256	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$883	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$0	\$0	\$488	\$0	NA	-100.00%
Repairs and Maintenance Services	430	\$0	\$0	\$172	\$0	NA	-100.00%
Student Academic Achievement Total		\$3,086,156	\$3,051,307	\$2,829,641	\$2,885,330	-1.67%	1.97%
Overhead and Operational							
Student Transportation Services	510	\$553,929	\$495,027	\$478,398	\$485,151	-3.26%	1.41%
Non - Certified Salaries	120	\$412,225	\$399,387	\$426,732	\$423,676	0.69%	-0.72%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwestern Con Sch Shelby Co (7360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Light and Power - Other Than Heating and Cooling	625	\$137,316	\$181,837	\$176,675	\$173,971	6.09%	-1.53%
Food Purchases	614	\$141,654	\$143,807	\$157,172	\$155,355	2.34%	-1.16%
Certified Salaries	110	\$95,000	\$97,284	\$109,106	\$111,682	4.13%	2.36%
Repairs and Maintenance Services	430	\$39,551	\$86,792	\$80,176	\$78,427	18.67%	-2.18%
Operational Supplies	611	\$74,972	\$61,851	\$76,992	\$53,415	-8.13%	-30.62%
Public Employees Retirement Fund	214	\$35,997	\$30,443	\$36,006	\$50,100	8.62%	39.15%
Group Health Insurance	222	\$29,332	\$30,357	\$38,859	\$47,042	12.53%	21.06%
Insurance	520	\$44,095	\$47,898	\$53,345	\$41,582	-1.46%	-22.05%
Heating and Cooling for Buildings - Gas	622	\$62,580	\$58,001	\$50,108	\$31,259	-15.93%	-37.62%
Social Security Noncertified	211	\$31,174	\$30,023	\$30,193	\$30,794	-0.31%	1.99%
Other Supplies and Materials	615, 660 - 689	\$5,685	\$6,782	\$14,152	\$26,969	47.58%	90.57%
Board of Education Services	318	\$16,424	\$11,453	\$9,803	\$25,833	11.99%	163.51%
Water and Sewage	411	\$19,429	\$19,586	\$22,743	\$23,403	4.76%	2.90%
Equipment	730	\$2,769	\$1,819	\$15,296	\$20,746	65.44%	35.63%
Content	747	\$18,277	\$18,346	\$18,661	\$17,664	-0.85%	-5.35%
Telephone	531	\$8,653	\$13,507	\$13,723	\$14,320	13.42%	4.35%
Dues and Fees	810	\$7,687	\$7,613	\$10,201	\$13,103	14.26%	28.45%
Gasoline and Lubricants	613	\$20,904	\$18,504	\$15,312	\$9,461	-17.98%	-38.21%
Social Security Certified	212	\$7,420	\$7,569	\$8,474	\$8,637	3.87%	1.92%
Computer Hardware	741	\$43,337	\$23,770	\$21,189	\$8,201	-34.04%	-61.30%
Miscellaneous Objects	876 - 899	\$1,461	\$1,842	\$18,082	\$7,769	51.85%	-57.04%
Other Professional and Technical Services	319	\$5,939	\$1,155	\$4,411	\$6,398	1.88%	45.05%
Cleaning Services	420	\$0	\$0	\$8,205	\$6,334	NA	-22.80%
Removal of Refuse and Garbage	412	\$2,990	\$2,999	\$3,538	\$3,472	3.80%	-1.87%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,910	\$2,979	\$3,423	\$3,410	4.05%	-0.37%
Travel	580	\$2,655	\$4,105	\$1,157	\$2,390	-2.60%	106.57%
Advertising	540	\$1,237	\$1,780	\$1,888	\$2,339	17.26%	23.89%
Other Purchased Property Services	490 - 499	\$1,960	\$1,740	\$2,295	\$2,137	2.18%	-6.89%
Stipends	131	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	0.00%
Workers Compensation Insurance	225	\$3,605	\$3,312	\$2,739	\$1,955	-14.18%	-28.62%
Other Group Insurance Authorized by Statute	224	\$1,136	\$994	\$1,116	\$1,504	7.25%	34.72%
Severance/Early Retirement Pay	213	\$1,188	\$1,188	\$1,217	\$1,370	3.63%	12.53%
Group Life Insurance	221	\$546	\$384	\$475	\$774	9.10%	63.01%
Other Employee Benefits	241 - 290	\$0	\$156	\$420	\$544	NA	29.52%

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Southwestern Con Sch Shelby Co (7360)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Postage and Postage Machine Rental	532	\$1,226	\$2,014	\$1,159	\$217	-35.16%	-81.30%
Bank Service Charges	871	\$0	\$0	\$0	\$38	NA	NA
Interest	832	\$0	\$0	\$0	\$9	NA	NA
Telecommunications Equipment	745	\$600	\$5,856	\$0	\$0	-100.00%	NA
Vehicles	731	\$0	\$47,267	\$0	\$0	NA	NA
Unemployment Insurance	230	\$1,281	\$0	\$0	\$0	-100.00%	NA
Tires and Repairs	612	\$854	\$535	\$1,498	\$0	-100.00%	-100.00%
Overhead and Operational Total		\$1,840,000	\$1,871,957	\$1,916,938	\$1,893,450	0.72%	-1.23%
Non Operational							
Redemption of Principal	831	\$525,000	\$545,000	\$570,000	\$585,000	2.74%	2.63%
Construction Services	450	\$112,550	\$131,171	\$89,874	\$423,737	39.30%	371.48%
Computer Hardware	741	\$110,970	\$149,780	\$129,649	\$167,799	10.89%	29.43%
Interest	832	\$137,570	\$128,877	\$108,462	\$91,838	-9.61%	-15.33%
Content	747	\$57,252	\$51,491	\$58,510	\$60,198	1.26%	2.88%
Certified Salaries	110	\$33,842	\$42,654	\$40,082	\$45,437	7.64%	13.36%
Non - Certified Salaries	120	\$39,018	\$35,619	\$29,767	\$39,376	0.23%	32.28%
Equipment	730	\$4,638	\$846	\$545	\$10,438	22.48%	1815.45%
Teacher Retirement Fund, After 7-1-95	216	\$3,022	\$4,027	\$3,878	\$4,798	12.25%	23.72%
Social Security Certified	212	\$2,589	\$3,263	\$3,053	\$3,530	8.06%	15.61%
Social Security Noncertified	211	\$2,985	\$2,725	\$2,277	\$3,012	0.23%	32.28%
Board of Education Services	318	\$12,359	\$1,705	\$1,705	\$1,705	-39.06%	0.00%
Operational Supplies	611	\$2,519	\$1,480	\$2,916	\$871	-23.33%	-70.14%
Teacher Retirement Fund, Prior to 7-1-95	215	\$150	\$129	\$19	\$14	-44.62%	-24.93%
Other Purchased Property Services	490 - 499	\$0	\$0	\$113	\$0	NA	-100.00%
Telecommunications Equipment	745	\$0	\$2,500	\$0	\$0	NA	NA
Public Employees Retirement Fund	214	\$412	\$208	\$21	\$0	-100.00%	-100.00%
Vehicles	731	\$0	\$0	\$21,826	\$0	NA	-100.00%
Non Operational Total		\$1,044,876	\$1,101,475	\$1,062,697	\$1,437,753	8.31%	35.29%
Grand Total		\$6,552,435	\$6,512,931	\$6,332,702	\$6,743,905	0.72%	6.49%